

EXHIBIT B
OF
SECOND DECLARATION UNDER 37 C.F.R. § 1.132



BREAKDOWN OF UNITS SOLD FOR 1991

| | INDUSTRIAL BELTS | SPORTING BELTS | CHIROPRACTIC BELTS | TOTAL BELTS | JUMP SLINGS | DOUBLES HARNESSES |
|-------------|---------------------|-------------------|-----------------------|----------------|----------------|----------------------|
| January | | 6 | | 6 | | 10 |
| Febuary | | 41 | | 41 | | |
| March | 7 | 202 | | 209 | 1 | |
| April | 9 | 246 | | 255 | 34 | |
| May | 68 | 442 | | 510 | 13 | 60 |
| June | 114 | 554 | | 668 | 72 | |
| July | 616 | 378 | | 994 | 13 | |
| August | 106 | 1310 | | 1416 | 21 | |
| September | 256 | 1370 | | 1626 | 1 | |
| October | 541 | 1276 | | 1817 | 4 | |
| November | 664 | 898 | | 1562 | 2 | |
| December | 313 | 702 | 111 | 1126 | 5 | |
| Cumm. Total | 2694 | 7425 | 111 | 10230 | 166 | 70 |

BREAKDOWN OF UNITS SOLD FOR 1992

1992

| | INDUSTRIAL BELTS | SPORTING BELTS | MEDICAL BELTS | TOTAL BELTS | ANSP BELTS | JUMP SLINGS | DOUBLES HARNESSES |
|------------|---------------------|-------------------|------------------|----------------|---------------|----------------|----------------------|
| January | 734 | 407 | 78 | 1219 | 27.80 | 20 | 0 |
| February | 940 | 399 | 54 | 1393 | 24.99 | 15 | 0 |
| March | 777 | 520 | 45 | 1342 | 28.03 | 72 | 0 |
| April | 583 | 548 | 80 | 1211 | 27.67 | 4 | 0 |
| May | 624 | 913 | 70 | 1607 | 26.98 | 23 | 0 |
| June | 1555 | 899 | 61 | 2515 | 28.15 | 8 | 0 |
| July | 1440 | 816 | 22 | 2278 | 26.46 | 30 | 0 |
| August | 2744 | 770 | 60 | 3574 | 24.21 | 10 | 0 |
| September | 2315 | 894 | 90 | 3299 | 22.89 | 6 | 0 |
| October | 1792 | 949 | 68 | 2809 | 23.93 | 12 | 0 |
| November | 1900 | 1264 | 104 | 3268 | 24.69 | 9 | 0 |
| December | 1038 | 1325 | 105 | 2468 | 23.35 | 1 | 0 |
| Cum. Total | 16442 | 9704 | 837 | 26983 | | 210 | 0 |
| | 61% | 36% | 3% | 100% | | | |

BREAKDOWN OF UNITS SOLD FOR 1993 (ACTUAL SHIPPED SALES)

| | INDUSTRIAL | | SPORTING | MEDICAL | TOTAL | ANSP | JUMP |
|-------------|-------------|---------|----------|---------|-------|-------|--------|
| | NON-STRETCH | ELASTIC | BELTS | BELTS | BELTS | BELTS | SLINGS |
| January | 1227 | | 1312 | 54 | 2593 | 24.73 | 5 |
| February | 1759 | | 1318 | 88 | 3165 | 24.00 | 27 |
| March | 2069 | | 1188 | 85 | 3342 | 24.59 | 51 |
| April | 2096 | | 1326 | 124 | 3546 | 25.91 | 29 |
| May | 2010 | | 945 | 123 | 3078 | 24.70 | 32 |
| June | 2683 | | 1029 | 70 | 3782 | 24.95 | 9 |
| July | 1878 | | 1463 | 70 | 3411 | 25.16 | 34 |
| August | 2624 | | 887 | 153 | 3664 | 26.11 | 25 |
| September | 1684 | 22 | 1352 | 155 | 3213 | 26.66 | 4 |
| October | 2174 | 13 | 815 | 128 | 3130 | 25.41 | 0 |
| November | 1775 | 112 | 1257 | 95 | 3239 | 25.37 | 2 |
| December | 829 | 0 | 1210 | 157 | 2196 | 25.22 | 1 |
| Cumm. Total | 22808 | 147 | 14102 | 1302 | 38359 | | 219 |
| | 59.46% | 0.38% | 36.76% | 3.39% | | | |

BELT SALES - 1994

| DAY | TOTAL | | TOTAL C.O.D. | TOTAL SPORTING | | PERSONAL | | | | FITNESS | | SPORTING | | TOTAL INDUSTRIAL | | INDUSTRIAL | | INDUSTRIAL | | TOTAL | | JUMP SLING GROSS |
|-----------|-------|----------|-----------------|----------------|----------|---------------------|-----------------|---------|---------------------|---------|-------|----------|-------|------------------|-------|------------|---------|------------|---------|-------|-------|------------------------|
| | SALES | GROSS | | SALES | GROSS | STRENGTH COACHES | CLUBS & GYMS | DEALERS | GOOD DISTRIBUTOR | SALES | GROSS | SALES | GROSS | SALES | GROSS | SALES | GROSS | SALES | GROSS | SALES | GROSS | |
| JANUARY | 3063 | 74186.75 | 13696.40 | 1775 | 39700.00 | 12 | 226 | 430 | 607 | 500 | 1137 | 30621.80 | 457 | 660 | 20 | 151 | 3864.95 | 9 | 809.55 | | | |
| FEBRUARY | 3109 | 80170.65 | 20905.15 | 1466 | 34955.95 | 2 | 211 | 529 | 480 | 244 | 1589 | 43346.10 | 674 | 860 | 35 | 74 | 1868.60 | 2 | 179.90 | | | |
| MARCH | 2445 | 64376.20 | 23079.60 | 1106 | 27536.40 | 15 | 261 | 351 | 479 | 0 | 1088 | 30177.85 | 582 | 484 | 22 | 251 | 6551.35 | 9 | 854.55 | | | |
| APRIL | 3196 | 79991.50 | 18974.05 | 1147 | 27807.50 | 3 | 278 | 278 | 567 | 21 | 1881 | 47956.20 | 510 | 1340 | 31 | 168 | 4227.80 | 44 | 2978.25 | | | |
| MAY | 3517 | 88350.73 | 16029.70 | 1532 | 33697.73 | 12 | 137 | 195 | 624 | 564 | 1846 | 50820.75 | 847 | 992 | 7 | 139 | 3832.25 | 16 | 1599.20 | | | |
| JUNE | 3824 | 96405.41 | 28777.80 | 1607 | 37765.25 | 0 | 176 | 554 | 245 | 632 | 2148 | 56745.40 | 696 | 1437 | 15 | 69 | 1894.76 | 39 | 3538.05 | | | |
| JULY | 3084 | 78455.55 | 30642.80 | 1460 | 34948.45 | 20 | 134 | 320 | 663 | 323 | 1499 | 40221.30 | 954 | 534 | 11 | 125 | 3285.80 | 7 | 779.65 | | | |
| AUGUST | 3546 | 93845.65 | 31276.55 | 2077 | 51746.50 | 13 | 117 | 990 | 807 | 150 | 1333 | 38379.90 | 675 | 620 | 38 | 136 | 3719.25 | 24 | 2328.80 | | | |
| SEPTEMBER | 3399 | 85228.30 | 19531.10 | 1883 | 44261.30 | 21 | 178 | 774 | 560 | 350 | 1425 | 38497.55 | 640 | 774 | 11 | 91 | 2469.45 | 25 | 2282.40 | | | |
| OCTOBER | 2946 | 76849.85 | 17676.95 | 1177 | 29492.20 | 15 | 203 | 487 | 472 | 0 | 1680 | 44788.85 | 473 | 1207 | 0 | 89 | 2568.80 | 12 | 1099.40 | | | |
| NOVEMBER | 2995 | 77100.30 | 20912.85 | 1655 | 40167.75 | 15 | 140 | 506 | 851 | 143 | 1244 | 34338.35 | 467 | 772 | 5 | 96 | 2594.20 | 3 | 269.85 | | | |
| DECEMBER | 2895 | 76518.35 | 37760.00 | 2005 | 50507.30 | 36 | 331 | 663 | 655 | 320 | 831 | 24284.70 | 394 | 437 | 0 | 59 | 1726.35 | 11 | 989.45 | | | |

| | | | | | | | | | | | | | | | | | | | |
|---------|-------|--------|--------|-------|--------|----|-----|-----|-----|-----|-------|--------|-----|-----|----|-----|-------|----|-------|
| AVERAGE | 3,168 | 80,957 | 23,272 | 1,574 | 37,716 | 14 | 199 | 506 | 584 | 271 | 1,473 | 40,015 | 614 | 843 | 16 | 121 | 3,226 | 17 | 1,476 |
|---------|-------|--------|--------|-------|--------|----|-----|-----|-----|-----|-------|--------|-----|-----|----|-----|-------|----|-------|

| | | | | | | | | | |
|--------------|-------|-----------------|-------|-------------------|-------|----------------|-------|------------|-------|
| TOTAL ANSP = | 25.55 | SPORTING ANSP = | 23.96 | INDUSTRIAL ANSP = | 27.16 | MEDICAL ANSP = | 26.74 | SLING ANSP | 88.10 |
|--------------|-------|-----------------|-------|-------------------|-------|----------------|-------|------------|-------|

TOT. BELTS SLINGS \$989,188.29 57.79% SPORTING SOLD C.O.D.

REAL ANSP \$24.86 AFTER C.O.D. REAL ANSP \$22.57 SPORTING ONLY

SHIPPED SALES - 95

| DAY | TOTAL BELT SALES | TOTAL BELT GROSS | TOTAL SPORTING SALES | TOTAL SPORTING GROSS | TOTAL STRAP SALES | TOTAL STRAP GROSS | TOTAL INDUSTRIAL SALES | TOTAL INDUSTRIAL GROSS | TOTAL NON-STRETCH SALES | INDUSTRIAL SALES (ELASTIC) | TOTAL MEDICAL SALES | TOTAL MEDICAL GROSS | JUMP SLINGS | JUMP SLING GROSS |
|--------------|------------------|------------------|----------------------|----------------------|-------------------|-------------------|------------------------|------------------------|-------------------------|----------------------------|---------------------|---------------------|-------------|------------------|
| JANUARY | 3453 | 86631.64 | 1701 | 41444.50 | 0 | 0.00 | 1622 | 41683.69 | 1591 | 31 | 130 | 3503.45 | 1 | -69.95 |
| FEBRUARY | 3382 | 86041.79 | 2508 | 61445.50 | 0 | 0.00 | 849 | 23873.44 | 818 | 31 | 25 | 722.85 | 24 | 2098.85 |
| MARCH | 3803 | 95325.50 | 1906 | 43562.40 | 0 | 0.00 | 1851 | 50398.05 | 1836 | 15 | 46 | 1365.05 | 13 | 1039.40 |
| APRIL | 4162 | 104415.25 | 2615 | 62611.05 | 0 | 0.00 | 1490 | 40097.00 | 1441 | 49 | 57 | 1707.20 | 41 | 3698.00 |
| MAY | 3315 | 84812.39 | 1419 | 34764.99 | 219 | 1760.00 | 1797 | 47901.45 | 1731 | 66 | 99 | 2145.95 | 15 | 1289.30 |
| JUNE | 3460 | 91387.50 | 1622 | 40218.95 | 761 | 6484.80 | 1708 | 46685.05 | 1590 | 118 | 130 | 4483.50 | 26 | 2528.70 |
| JULY | 3208 | 79230.26 | 2111 | 50554.80 | 226 | 2009.20 | 1000 | 26053.71 | 982 | 18 | 97 | 2621.75 | 46 | 4317.75 |
| AUGUST | 3364 | 84825.08 | 1714 | 39848.23 | 630 | 6104.00 | 1540 | 42095.75 | 1483 | 57 | 110 | 2881.10 | 28 | 2608.60 |
| SEPTEMBER | 2920 | 71740.00 | 1582 | 38359.40 | 940 | 9214.00 | 1230 | 30402.95 | 1176 | 54 | 108 | 2977.65 | 25 | 2228.80 |
| OCTOBER | 4663 | 111225.91 | 2981 | 66850.81 | 595 | 8942.40 | 1616 | 42870.70 | 1407 | 209 | 66 | 1504.40 | 5 | 809.60 |
| NOVEMBER | 3203 | 80033.46 | 1915 | 45309.86 | 647 | 5952.15 | 1177 | 31814.25 | 1156 | 21 | 111 | 2909.35 | 12 | 899.45 |
| DECEMBER | 2869 | 65948.35 | 1876 | 42106.18 | 405 | 3818.10 | 932 | 22070.77 | 864 | 68 | 61 | 1771.40 | 8 | 789.60 |
| Y.T.D. TOTAL | 41802 | 1041617.13 | 23950 | 567076.67 | 4823 | 44284.65 | 16812 | 445946.81 | 16075 | 737 | 1040 | 28593.65 | 248 | 22238.10 |

| | | | | | | | | | | | | | | |
|---------|-------|--------|-------|--------|-----|-------|-------|--------|-------|----|----|-------|----|-------|
| AVERAGE | 3,484 | 86,801 | 1,996 | 47,256 | 603 | 5,536 | 1,401 | 37,162 | 1,340 | 61 | 87 | 2,383 | 21 | 1,853 |
|---------|-------|--------|-------|--------|-----|-------|-------|--------|-------|----|----|-------|----|-------|

| | | | | | | | | | | | | | | |
|-------------|--------|-------|--------|-------|--------|------|--------|-------|------------|--------|-------|-------|--------|-------|
| BELTS TOTAL | ANSP = | 24.92 | ANSP = | 23.68 | ANSP = | 9.18 | ANSP = | 26.53 | INDUSTRIAL | ANSP = | 27.49 | SLING | ANSP = | 89.67 |
|-------------|--------|-------|--------|-------|--------|------|--------|-------|------------|--------|-------|-------|--------|-------|

C.O.D.

| | | |
|----------|--------|-------|
| SPORTING | ANSP = | 22.19 |
| SLINGS/ | ANSP = | 6.33 |

STRAPS = \$1,108,139.88